

**422.11F Investment tax credits.**

1. The taxes imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by an investment tax credit authorized pursuant to [section 15E.43](#) for an investment in a qualifying business or a community-based seed capital fund.

2. The taxes imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by investment tax credits authorized pursuant to [section 15.333](#) and [section 15E.193B, subsection 6, Code 2014](#).

[2002 Acts, ch 1006, §7, 13; 2006 Acts, ch 1158, §19; 2007 Acts, ch 161, §7, 22; 2014 Acts, ch 1130, §36](#)

Subsection 2 amended